

**Section 900.120 Returns****a) Payment of Surcharge Based on Admissions**

- 1) *For each live adult entertainment facility paying the surcharge based on admissions, the operator must file a return electronically as provided by the Department and remit payment to the Department on an annual basis no later than January 20 covering the previous calendar year. Each return made to the Department must state the following:*
  - A) *the name of the operator;*
  - B) *the address of the live adult entertainment facility and the address of the principal place of business (if that is a different address) of the operator;*
  - C) *the total number of admissions to the facility in the preceding calendar year; and*
  - D) *the total amount of surcharge collected in the preceding calendar year.* [35 ILCS 175/10]
- 2) *A live adult entertainment facility paying the surcharge as set forth in Section 900.110(a)(1) is not required to impose a fee on a customer of the facility. An operator has the discretion to determine the manner in which the facility derives the moneys required to pay the surcharge imposed under the Act. [35 ILCS 175/10] The total amount of surcharge collected in the preceding calendar year for purposes of subsection (a)(1)(D) of this Section shall be determined by multiplying the total number of admissions to the facility in the preceding calendar year by \$3.*
- 3) *An operator may remit payment of the surcharge electronically at the time the return is filed. Payment must be remitted no later than January 20 and, if made electronically, must be made in accordance with the Department's rules governing electronic payments (86 Ill. Adm. Code 750.900).*

**b) Payment of Surcharge Based on Gross Receipts**

- 1) *For each live adult entertainment facility paying the surcharge based on gross receipts, the operator must file a return electronically as provided by the Department and remit payment to the Department on an annual basis no later than January 20 covering the previous calendar year. Each return made to the Department must state the following:*
  - A) *the name of the operator;*
  - B) *the address of the live adult entertainment facility and the address of the principal place of business (if that is a different address) of the operator;*

- C) *the gross receipts received by the live adult entertainment facility during the preceding calendar year, upon the basis of which tax is imposed under Section 2 of the ROTA; and*
  - D) *the applicable surcharge from Section 10(a)(2) of the Act to be paid by the operator. [35 ILCS 175/10]*
- 2) An operator may remit payment of the surcharge electronically at the time the return is filed. Payment must be remitted no later than January 20 and if made electronically, must be made in accordance with the Department's rules governing electronic payments (86 Ill. Adm. Code 750.900).
- 3) *If an operator has not filed the applicable returns under the ROTA for a full calendar year prior to any January 20, then the operator may not pay the surcharge based on the gross receipts method and must pay the surcharge based on the number of admissions during the previous calendar year [35 ILCS 175/10].*
- 4) For purposes of determining the gross receipts received by the live adult entertainment facility during the preceding calendar year for purposes of subsection (b)(1)(C), gross receipts are calculated using the total taxable receipts from the prior year's ST-1 Sales and Use Tax and E911 Surcharge Return forms.
- c) An operator that has provided live adult entertainment less than 30 days during the calendar year is not required to file an annual return.
- d) *Notwithstanding any other provision of this Section concerning the time within which an operator may file his or her return, if an operator ceases to operate a live adult entertainment facility, then he or she must file a final return under the Act with the Department not more than one calendar month after discontinuing that business [35 ILCS 175/10]. A business that has provided live adult entertainment less than 30 days during the calendar year and permanently ceases to provide live adult entertainment is not required to file a final return. A business may cease to provide live adult entertainment for purposes of this Section but continue its operations for other purposes (e.g., operating a bar).*
- e) An operator must elect at the time a return is due which method under Section 900.110(a) it uses to calculate the surcharge. An operator may change the method it uses to calculate the surcharge at the time it files its next return.
- f) *Any operator who fails to make a return or who makes a fraudulent return is guilty of a Class 4 felony [35 ILCS 175/45].*